IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 6950 of 1999

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

HAJI SULEMANBHAI NATHUBHAI MANSURI

Versus

DEPUTY COLLECTOR

Appearance:

MR JV JAPEE for Petitioner

MR PR ABICHANDANI, AGP for Respondent No. 1, 2

CORAM : MR.JUSTICE M.S.SHAH

Date of decision: 27/06/2001

ORAL JUDGEMENT

Rule. Mr PR Abichandani, learned AGP waives service of Rule on behalf of the respondents.

2. What is challenged in this petition under Article 226 of the Constitution is the order dated 8.9.1998 passed by the Chief Controlling Revenue Authority partly allowing the petitioner's appeal No. 32B/202 of 1998

whereby the appellate authority modified the order of the Deputy Collector under Section 32B of the Bombay Stamps Act, 1958 (hereinafter referred to as "the Act").

3. The petitioner purchased land admeasuring about 557 sq.mtrs. by registered document dated 12.1.1993. The consideration mentioned in the document was Rs.21,000/- and the stamp duty of Rs.3000/- was paid. The matter was taken up by the Deputy Collector (Stamp Duty Valuation), Himmatnagar under Section 32B of the Act and the market price was determined at Rs.1,95,300/-. The petitioner was required to pay the deficit stamp duty of Rs.24,350/- and penalty of Rs.250/-. The petitioner preferred an appeal before the Chief Controller of Revenue. The appellate authority partly allowed the appeal and reduced the market value to Rs.81,000/- and directed the petitioner to pay the deficit stamp duty of Rs.8,340/- and penalty of Rs.250/-.

It is against the aforesaid order that the present petition is filed.

4. Various contentions are raised in the petition, including the contention that there was delay in initiating the proceedings and that since the land in question is a waste land, it would not fetch high price and that the authorities had also failed to take into account the location of the land in question. It is, however, not necessary to enumerate or deal with all these contentions because the petition deserves to be allowed only on the ground that the appellate authority has not given any reasons while determining the market price of the land at Rs.81,000/-. It is true that a quasi-judicial authority or even quasi-judicial appellate authority are not required to write elaborate judgments unlike Courts of law, but atleast they are ordinarily expected to give brief reasons in support of their decision. Since the petitioner's case before the appellate authority was that the market price of Rs.21,000/- mentioned in the document was the real market price, for determining the price of the land at Rs.81,000/-, the appellate authority ought to have given some indication more particularly when the petitioner had made a grievance that he was not given reasonable opportunity of being heard by the Deputy Collector.

5. In view of the above discussion, the petition is partly allowed. The impugned order dated 8.9.1998 at Annexure "D" to the petition is set aside and the matter is remanded to the Chief Controlling Revenue Authority for giving the petitioner an opportunity of hearing and

thereafter the Chief Controller of Revenue shall pass a reasoned order.

It is clarified that this Court has not gone into the merits of the contentions raised by the petitioner regarding determination of the market price of the land in question.

6. Rule is made absolute to the aforesaid extent only with no order as to costs.

(M.S. Shah, J.)
sundar/-